

EXEMPT BUS OPERATOR DIESEL FUEL TAX RETURN

		YOUR ACCOUNT NO.

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6135

BOARD USE ONLY

RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

MAKE CHANGES
TO NAME OR
ADDRESS
IF NEEDED

**READ INSTRUCTIONS
BEFORE PREPARING**

REPORT OF DIESEL FUEL TRANSACTIONS**REPORT WHOLE
GALLONS ONLY**

1. Total gallons of undyed diesel fuel purchased ex-tax (<i>enter from Receipt Schedule 2A</i>)	1.	
2. Total gallons of dyed diesel fuel purchased	2.	
3. Total gallons of diesel fuel used off-highway	3.	

EXEMPT BUS OPERATOR RETURN

4. Total gallons of diesel fuel used in exempt bus operations	4.	
5. Tax rate on diesel fuel used in exempt bus operations	5.	\$.01
6. Tax due on diesel fuel used in exempt bus operations (<i>multiply line 4 by line 5</i>)	6.	\$
7. Total gallons of diesel fuel used in non-exempt bus operations (<i>may include charter and passenger stage operations</i>)	7.	
8. Tax rate on diesel fuel used in non-exempt bus operations	8.	\$.18
9. Tax due on diesel fuel used in non-exempt bus operations (<i>multiply line 7 by line 8</i>)	9.	\$
10. Tax due (<i>add lines 6 and 9</i>)	10.	\$
11. Penalty [<i>multiply line 10 by 10% (.10) if payment is made or return is filed after the due date shown above</i>]	PENALTY 11.	\$
12.	INTEREST 12.	\$
13. TOTAL AMOUNT DUE AND PAYABLE (<i>add lines 10, 11 and 12</i>)	13.	\$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE

SIGNATURE

PHONE NUMBER

DATE

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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.

Always write your account number on your check or money order. Make a copy of this document and the supporting schedules for your records.

INSTRUCTIONS

EXEMPT BUS OPERATOR DIESEL FUEL TAX RETURN

(User of Fuel Under Sections 60039, 60100 (a) (5) (B) and 60502.2, Revenue and Taxation Code)

GENERAL INFORMATION

The State Board of Equalization is responsible for collecting taxes under the Diesel Fuel Tax Law.

If you are interested in filing your Exempt Bus Operator Diesel Fuel Tax Return electronically with the State Board of Equalization (Board), please contact the Fuel Taxes Division at 916-322-9669.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 916-322-9669 or visit the Board's website at <http://www.boe.ca.gov/sptaxprog/spftdmfuels.htm>.

FILING REQUIREMENTS

Every exempt bus operator shall make a payment of one cent (\$.01) per gallon of diesel fuel used in exempt bus operations in this state as well as a payment of eighteen cents (\$.18) per gallon for all other diesel fuel used on highways in this state.

The return must be filed on or before the last day of the calendar month following the period for which the tax is due. The return must be accompanied by a remittance payable to the State Board of Equalization for any tax due for that period. A return must be filed even if no tax is due.

DEFINITIONS

Dyed Diesel Fuel means diesel fuel that is dyed under the United States Environmental Protection Agency or the Internal Revenue Service rules for high sulfur diesel fuel or low sulfur diesel fuel or any requirements subsequently set by the United States Environmental Protection Agency or the Internal Revenue Service and considered destined for nontaxable, off-highway uses.

Undyed Diesel Fuel means diesel fuel that is not subject to the United States Environmental Protection Agency or the Internal Revenue Service diesel fuel dyeing requirements.

Note: *If you sell undyed diesel fuel to anyone other than an exempt bus operator, the fuel must be sold as tax paid fuel. When you purchase the fuel, which is to be resold tax-paid, you must pay the tax on the portion to be resold by submitting a partial exemption certificate to your vendor/supplier.*

PREPARATION OF RECEIPT SCHEDULE 2A

There is a Receipt Schedule 2A included with every Exempt Bus Operator Diesel Fuel Tax Return. You must select a product code for the type of product reported and enter the product code on the schedule. Photocopy additional schedules as required, to report only one product code per page. For each schedule, complete the information in box (d) Product Code in the header of the schedule. Boxes (a) Company Name, (b) Account Number, (c) Schedule Code and (e) Month/Year will be completed for you.

Do not complete columns 1 through 4, 9 and 10. Enter (5) Acquired From (Seller's Name), (6) Seller's Federal Employer Identification Number (FEIN) or BOE account number if FEIN is not available, (7) Document Date (mm/dd/yy), (8) Document Number (invoice or receipt number) and (11) Billed Gallons.

PREPARATION OF THE TAX RETURN

Note: Tax-paid diesel fuel cannot be reported on this tax return. Exempt bus operators must either purchase undyed (clear) ex-tax diesel fuel for their exempt use or purchase dyed diesel for their exempt use.

Report of Diesel Fuel Transactions Section

- Line 1.** Enter the total gallons of undyed diesel fuel purchased ex-tax. (Enter the total gallons from Receipt Schedule 2A, Column 11.)
- Line 2.** Enter the total gallons of dyed diesel fuel purchased.
- Line 3.** Enter the total gallons of both dyed and undyed diesel fuel used off-highway.

Exempt Bus Operator Tax Return Section

- Line 4.** Enter the total gallons of both dyed and undyed diesel fuel used in exempt bus operations.
- Line 5.** The current rate of tax per gallon for exempt bus operations.
- Line 6.** Multiply the gallons on line 4 by the rate on line 5 and enter the amount of tax due.
- Line 7.** Enter the total gallons of both dyed and undyed diesel fuel used in vehicles in non-exempt operations. These gallons should include diesel fuel used in charter and passenger stage operations not excluded under Revenue and Taxation Code, Section 60039.
- Line 8.** The current rate of tax per gallon for non-exempt operations.
- Line 9.** Multiply the gallons on line 7 by the rate on line 8 and enter the amount of tax due.
- Line 10.** Enter the amount of tax due by adding lines 6 and 9.
- Line 11.** If you are paying the tax amount shown on line 10 or filing the return after the due date shown on the front of the return, you will owe a penalty of 10 percent of the amount of tax due. Multiply the tax on line 10 by .10 and enter here.
- Line 12.** If you are paying the tax amount shown on line 10 after the due date shown on the front of the return, you will owe interest. The interest rate shown on the front of the return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 10 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date and enter here.
- Line 13.** Enter the amount due, including any applicable late charges by adding lines 10, 11 and 12.

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE 2A	(d) PRODUCT CODE	(e) MONTH/YEAR
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